

Assessment Forms

Common Recommendations

Prescribed Forms

Use Board-prescribed forms.

Pursuant to [Letter to Assessors No. 2004/049](#), a county may develop a form for use in their county for a specific use. However, a county may not use its own form if there is a Board-prescribed form available. In other words, if a Board-prescribed form is available, that form must be used. Using county-developed forms in lieu of Board-prescribed forms could mislead property owners and create confusion about current procedures and filing requirements.

Use most recent revision of Board-prescribed forms.

To ensure changes in the law are implemented timely and uniformly across the state, assessors are required to adopt and use Board-prescribed forms pursuant to Government Code [section 15606\(d\)](#). The assessors should follow the forms approval process guidelines released annually, as well as adopt the current form revisions as they are released. Using outdated versions of forms could mislead taxpayers and create confusion about current procedures and filing requirements.

Non-Prescribed Forms

Remove penalty language from non Board-prescribed forms, letters, or attachments.

A county-developed form, letter, or attachment, while an effective tool, is not a Board-prescribed form. Any penalty as authorized by [section 463](#), would not be applicable to a non Board-prescribed form. The assessor shall remove from the county-developed form any language, whether expressed or implied, which indicates that a penalty assessment may be applied if the taxpayer fails to timely provide the requested information.